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March 4, 2002

ATTORNEY DOCKET NO.: 04329.2753

CUSTOMER NUMBER: 22,852

Box Patent Application
Assistant Commissioner for Patents
Washington, DC 20231

New U.S. Patent Application

Title: **SEMICONDUCTOR DEVICE AND MANUFACTURING METHOD OF THE SAME** - being a Continuation-in-Part of U.S. Serial No. **09/995,839**, filed on November 29, 2001

Inventors: 1) **Shoji SETA**, 2) **Makoto SEKINE**, and 3) **Naofumi NAKAMURA**

Sir:

We enclose the following papers for filing in the U.S. Patent and Trademark Office as a Continuation-in-Part of U.S. Serial No. **09/995,839**, filed November 29, 2001, which is a Divisional of U.S. Serial No. 09/522,175, filed March 9, 2000, which claimed priority of Japanese Patent Application No. 11-066293, filed March 12, 1999. A certified copy of the priority application is on file in the prior application.

1. Application - 164 pages, including 5 independent claims and 27 claims total.
2. Drawings - 41 sheets of drawings containing 149 figures.
3. Declaration and Power of Attorney.
4. Recordation Form Cover Sheet and Assignment to **KABUSHIKI KAISHA TOSHIBA**.
5. The filing fee is calculated as follows:

Basic Application Filing Fee					\$740	\$740.00
	Number of Claims		Basic	Extra Claims		
Total Claims	27	-	20	7	x \$18	\$126.00
Independent Claims	5	-	3	2	x \$84	\$168.00
<input type="checkbox"/> Presentation of Multiple Dep. Claim					+ \$280	
Subtotal						\$1034.00
Reduction by ½ if small entity						-
TOTAL APPLICATION FILING FEE						\$1034.00

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6. A check for \$1074.00 is enclosed. The fees includes:

\$740.00 filing fee.

\$294.00 additional claims fee; and

\$40.00 Assignment recordation fee.

Applicants claim the right to priority based on Japanese Patent Application No. 11-066293, filed on March 12, 1999.

Please address all correspondence with respect to this application to:

Finnegan, Henderson, Farabow,
Garrett & Dunner, L.L.P.
1300 I Street, N.W
Washington, D.C. 20005-3315

Please accord this application an application number and filing date and record and return the Assignment to the undersigned.

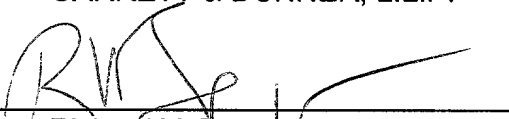
The Commissioner is hereby authorized to charge any additional filing fees due and any other fees due under 37 C.F.R. 1.16 or 1.17 during the pendency of this application to our Deposit Account No. 06-0916.

Respectfully submitted,

FINNEGAN, HENDERSON, FARABOW,
GARRETT & DUNNER, L.L.P.

Dated: March 4, 2002

By:


Richard V. Burgujian
Reg. No. 31,744